

Texas Nursing Facility
Enhanced Direct Care Staff Rate (NF)

2019 NURSING FACILITY ACCOUNTABILITY REPORT
RATE ENHANCEMENT

- Optional Worksheet and Instructions -

NOTE: These worksheets are provided for your own information and should be retained in your files for future reference.
Do not return them to the Texas Health and Human Services Commission.

For assistance with the completion of this worksheet, contact the Rate Analysis Customer Information Center: RAD-LTSS@hsc.state.tx.us.

Follow these instructions for completing the optional Accountability Report worksheets to determine if you have a recoupment. There are seven worksheet tabs. Each is explained below. "Steps" refer to the Steps in STAIRS where you can find the information if you are completing this worksheet for a filed report. It is critical that you do not change any of the formulas in any cell; otherwise, the recoupment will not calculate correctly. This worksheet should not be revised in any way.

Reporting Periods

Due to possible Rate Enhancement Level changes at the beginning of each September (state fiscal year), there are three possible rate periods for the 2019 Accountability Report:
02/01/18 -08/31/18, 09/01/18-08/31/19, and 09/01/19-12/31/19.

Depending on your facility's reporting period, you may only have units in one or two of these periods, and only one if your reporting period is the state fiscal year. On the worksheet, you will enter units of service for Period 1 and Period 2; the two periods that correspond to your reporting period. If on a state fiscal year reporting period, all units should be entered as Period 1.

STAFFING

In Cell B5, enter the 9-digit Medicaid contract number for the nursing facility. This will automatically copy to the other worksheet tabs.

In Cell B6, enter the date that the reporting period begins. This will automatically copy to the other worksheet tabs.

In Cell B7, enter the date that the reporting period ends. This will automatically copy to the other worksheet tabs.

In Cell C12, enter the rate enhancement level for Period 1.

In Cell C13, enter the rate enhancement level for Period 2.

Note: The levels awarded list on the Rate Analysis website may not reflect changes in the levels that occur after the initial award period or new contracts that have not been added to the list. It is the Providers' responsibility to be aware of their past and current rate enhancement levels. The levels must be entered correctly for this worksheet to calculate the recoupment accurately.

Enter the units of service for Fee-for-Service (FFS), Hospice, StarPlus and Dual-Eligible from **Step 5.b.**. You can enter the total units for Period 1 in columns E-H and the units for Period 2 in columns K-N.

In Cells F59 and H59 (the fields labeled Mcare), enter the sum of Medicare Residents from **Step 5.b.**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds".

In Cells F60 and H60 (the fields labeled Other), enter the sum of V.A. Residents in Medicaid Contracted Beds, Private Insurance Residents in Medicaid Contracted Beds, Private Residents in Medicaid Contracted Beds, and Dual-Eligible Demonstration Non-Medicaid Days from **Step 5.b.**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds".

In Cells F62 and H62 (the fields labeled Non-Cont), enter the sum of V.A. Residents in Medicaid Contracted Beds, Private insurance Other Residents, and Dual-Eligible Demonstration from **Step 5.b.**, table "Days of Service in Non-Medicaid Contracted Beds".

In Cells F67-F69 and H67-H69, enter the units of service for Ventilator Continuous, Ventilator Partial, and Pediatric Tracheostomy from **Step 5.b.**

In Cell F72, enter the hours worked by Registered Nurses (RN) for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

In Cell G72, enter the hours worked by Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

In Cell H72, enter the sum of the hours worked by Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6.c.**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

In Cell I72, enter the hours worked by Certified Nurse Aides (Aide) for Medicaid beds from Step 6c, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.

In Cell F73, enter the hours worked by Contracted Registered Nurses (RN) for Medicaid beds from Step 6c, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

In Cell G73, enter the hours worked by Contracted Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

In Cell H73, enter the sum of the hours worked by Contracted Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

In Cell I73, enter the hours worked by Contracted Nurse Aides (Aide) for Medicaid beds from **Step 6.c.**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

Cell I86 will indicate the Level Achieved prior to any mitigation.

Proceed to the Spending worksheet tab.

SPENDING

The Contract Number entered on the Staffing tab will copy to Cell B8 on the Spending tab.

The Reporting Period beginning date entered on the Staffing tab will copy to Cell C9 on the Spending tab.

The Reporting Period ending date entered on the Staffing tab will copy to Cell C10 on the Spending tab.

In Cell D13, enter the total number of Medicaid contracted beds at the end of the reporting period. If the number of beds changed during the reporting period, use the weighted average number of beds. This is calculated by multiplying the number of days in each month by the number of beds for that month, summing the results for all months for a total, and then dividing that total by the total number of days in the reporting period.

The units of service entered on the Staffing tab will automatically copy to the Spending tab for FFS, StarPlus, and DualDemo.

Tables in Columns O-U will automatically sum the units of service and multiply them by the RUG rates for the Staffing Level Achieved on the Staffing tab. The rates can be found on the "9-1-2014 Rates to current" tab.

The Direct Care Costs will automatically copy to Cell F80 on the Spending tab after completing the Direct Care tab.

The Dietary Costs will automatically copy to Cell E93 on the Spending tab after completing the Dietary tab.

The Facility Costs will automatically copy to Cell F93 on the Spending tab after completing the Facility tab.

If there is a Spending recoupment, the per-unit amount will appear in Cell I106. The total Spending recoupment will be this amount multiplied by the units of service.

DIRECT CARE

On the Direct Care tab, enter the wages (sum of Total Staff Wages in **Step 6.c.**, Non-Related Party Column C and Related Party Column G) for Registered Nurses in Cell C6, Licensed Vocational Nurses in Cell C7, the sum of Medication Aides and Restorative Aides in Cell C8, and Certified Nurse Aides in Cell C9.

Enter the wages for contracted employees (sum of Total Staff Wages in Step 6c Non-Related Party Column E and Related Party Column I) for Registered Nurses in Cell C10, Licensed Vocational Nurses in Cell C11, the sum of Medication Aides and Restorative Aides in Cell C12, and Certified Nurse Aides in Cell C13.

From Step 7, enter the Direct Care FICA and Medicare Payroll Taxes in Cell C14, State and Federal Unemployment Taxes in Cell C15, Workers' Compensation Premiums in Cell C16, and Workers' Compensation Paid Claims in Cell C17.

Enter the Total Employee Benefits/Insurance from **Step 6.c.**, Column E, in Cells C18-C20.

The sum of these items will appear in Cell C22 and will automatically copy to the Spending tab in Cell F80.

DIETARY (these costs may not apply if you choose to waive mitigation)
In Cell C6, enter the wages (sum of Total Staff Wages in Step 6d, Non-Related Party Column C and Related Party Column G) for Food Service Supervisory and Professional Staff.

In Cell C7, enter the wages (sum of Total Staff Wages in Step 6d, Non-Related Party Column C and Related Party Column G) for Other Food Service Staff.

In Cell C8, enter the wages (sum of Total Contracted Payment in **Step 6.d.**, Non-Related Party Column E and Related Party Column I) for contracted Dietician/Nutritionist.

In Cell C9, enter the wages (sum of Total Contracted Payment in **Step 6.d.**, Non-Related Party Column E and Related Party Column I) for contracted Food Service Supervisory & Professional Staff.

In Cell C10, enter the wages (sum of Total Contracted Payment in **Step 6.d.**, Non-Related Party Column E and Related Party Column I) for contracted Other Food Service Staff..

In Cell C11, enter the FICA and Medicare Payroll Taxes from Step 7, Dietary Care.

In Cell C12, enter the State and Federal Unemployment Taxes from Step 7, Dietary Care.

In Cell C13, enter the Workers' Compensation Premiums from Step 7, Dietary Care.

In Cell C14, enter the Workers' Compensation Paid Claims from Step 7, Dietary Care.

In Cells C15-17, enter the Employee Benefits from Step 6d, Other Resident Care - Dietary, Column B.

In Cell C 18, enter the TOTAL amount for Contract Dietary Services from **Step 8.f.**

In Cells C19-C22 enter the TOTAL amount for Supplies/Other Dietary Costs from **Step 8.f.**

The Total Dietary Costs will calculate in Cell C24 and will automatically copy to Cell E93 on the Spending tab.

FACILITY (these costs may not apply if you choose to waive mitigation)

In Cell C6, enter the TOTAL Rent / Lease - Building and Building Equipment from Step 8f.

In Cell C7, enter the TOTAL Depreciation - Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, Other Amortization from Step 8f.

In Cell C8, enter the TOTAL Interest - Mortgage from **Step 8.f.**

The Total Facility Costs will calculate in Cell C10 and will automatically copy to Cell F93 on the Spending tab.

Once the Spending tab is completed, return to the Staffing tab to review the Adjusted Staffing Level Achieved in Cell I90. This is the Final Level Achieved.

SUMMARY REPORT

The contract number should automatically paste in Cells C5.

The Report Start Date should automatically paste in Cells C6.

The Report End Date should automatically paste in Cells C7.

The Period 1 Level Awarded should automatically paste in Cell H5

The Period 2 Level Awarded should automatically paste in Cell H6.

The Level Achieved will automatically paste in Cell H7. The level on this table should never be higher than the Level Awarded; if that is the case, change the value to the Level Awarded.

In Column B, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 1 Level Awarded should automatically appear.

In Column C, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Level Achieved should automatically appear.

The units of service for Period 1 will automatically copy to Column D.

In Column G, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Period 2 Level Awarded should automatically appear.

In Column H, the Total RUG Rates from the "9-1-2014 Rate to current" tab for the Level Achieved should automatically appear.

The units of service for Period 2 will automatically copy to Column I.

RECOUPMENTS

The Estimated Staffing and Spending recoupments, if any apply, will automatically calculate in Cells H9-H11 on the Summary Report tab.